

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 303, Page 1

April 1995

REMINDER OF ORDER OF BUSINESS

April

11 & 12 State Board of Accounts called meeting for County Recorders, at the Westin Hotel, Indianapolis.

14 Good Friday - Legal Holiday (IC 1-1-9-1)

15 Member of Tax Adjustment Board to be appointed before this date to serve one year in counties that have not abolished such board.
(IC 6-1.1-29-2)

Last day to make pension report and payment for first quarter by counties participating in Public Employees' Retirement Fund.

20 Last day to report and make payment of balance of State and County Income Tax withheld in March to Indiana Department of Revenue.

Last day to file quarterly unemployment compensation reports with Indiana Employment Security Division.

30 Prepare inventory of Loans to Common, Congressional, Permanent Endowment and Cemetery Trust Funds.

Last day to file quarterly report of Federal withholding tax with Director of Internal Revenue.

May

1 Last day for Township Trustee to report to County Auditor all unpaid claims, because of lack of funds, for losses caused by dogs.
(IC 15-5-9-11)

Prepare report of school funds to Auditor of State and make payment of principal and interest due to Treasurer of State on the Common and Permanent Endowment Funds, and pay the Treasurer of State all fines and forfeitures on hand April 30, 1995, as shown in this report. (IC 21-1-3-7)

Prepare report of school funds (Form No. 6) and present the report to the Board of Commissioners for approval. After approval, mail one copy to State Department of Education, 229 State House, and one copy to Auditor of State, 240 State House.

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REMINDER OF ORDER OF BUSINESS
(Continued)

May - Continued

- 1 First Monday in May the Board of Review meets in counties with more than 350,000 population, other than years in which there is a periodical reassessment of real estate. [IC 6-1.1-28-5(1)]
- 8 Last day to make report to Auditor of State of all unpaid claims against the dog fund not covered by distributions to townships in March 1994. (IC 15-5-9-11)
- 10 Last day for filing applications for tax deductions to obtain deduction on 1995 payable 1996 taxes. (IC 6-1.1-12-2)
- 15 On or before May 15 is the last regular day for filing applications for tax exemption by Churches, Educational and Charitable organizations. (IC 6-1.1- 11-3)

Period of normal filing of personal property schedules ends. (IC 6-1.1-1-7)
- 17,18,
19 State called Auditor's meeting - South Bend
- 20 Last day to report and make payment of State and County Income Tax withheld in April to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 29 Memorial Day - Legal Holiday (IC 1-1-9-1)

June

- 1 On or before this date County Treasurer shall search the records to ascertain if person so certified is delinquent in payment of Property Taxes and certify to Auditor of State and state agencies the names of state employees owing delinquent taxes. (IC 6-1.1-22-16)

County Auditor to prepare a list of persons owing delinquent taxes and believed to have money due from Auditor of State, State Highway Commission or any state institution or state school and furnish the list to those agencies on or before June 1.
- 5 First Monday in June, convening date of County Board of Review in counties having a population of 350,000 or less other than years in which a periodical reassessment of real property is begun or completed. [IC 6-1.1-28-5(1)]
- 15 On or before June 15 the County Auditor to give notice to tax exempt organizations which failed to file an application for exemption of property tax for which an exemption was effective for the previous year.

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REMINDER OF ORDER OF BUSINESS
(Continued)

June - Continued

- 20 Last day to report and make payment of State and County Income tax withheld in May to Indiana Department of Revenue.

On or before this date complete settlement and distribution of taxes collected by the County Treasurer since the last settlement. Prepare settlement sheet to be submitted to Auditor of State for approval and make distribution of funds due local governmental units and the Treasurer of State by June 30. (IC 6-1.1-27-3)

- 30 County Treasurer to certify list of real property eligible for tax sale to County Auditor on or before July 1.

REVISIONS AND UPDATES TO APRIL 1985 BULLETIN

SPECIAL JUDGES - COMPENSATION

In compliance with Trial Rule 79 (14), Administrative Rule 5 and IC 5-11-1-2, all payments to special judges are to be made through the Auditor of State's Office. The Division of State Court Administration of the Indiana Supreme Court is supplying the applicable forms to those persons serving as special judges. All inquiries pertaining to special judges should be made to (317) 232-2543.

DISCUSSION OF MANDATE OF FUNDS

Trial Rule 60.5(B), "Mandate of Funds" was amended by the Indiana Supreme Court, effective January 1, 1985. Provisions of the Trial Rule, as it applies to county officers, are as follows:

Whenever a court orders you to either appropriate or to pay from unappropriated funds for the operation of the court or court-related functions, such court shall issue and cause to be served upon the appropriate officer an order to show cause why such appropriation or payment should not be made.

The order shall be captioned "Order for Mandate of Funds." We have been informed this order is automatically set for trial on the merits of such order unless:

1. the affected officer or body to whom the mandate is directed files a waiver in writing of such trial within two (2) days of being served with such order, and
2. the officer agrees to make such appropriation or payment.

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DISCUSSION OF MANDATE OF FUNDS (CONTINUED)

If you do not file a waiver, a trial shall be held without a jury, before a special judge of the court that made the order. There shall be no change of venue from the county or from the special judge appointed by the Supreme Court. The special judge will not be a resident of the county or any bordering county.

Promptly on expiration of the two (2) day waiver period, the trial judge shall certify such decree together with either a stipulation of facts or an electronic transcription of the evidence to the Supreme Court. No mandate order for appropriation or payment of funds made by any court other than the Supreme Court or Court of Appeals shall be effective unless it is entered after trial as herein provided and until the order has been reviewed by the Supreme Court or such review is expressly waived.

Major Changes

1. Trial on merits of mandate of funds orders is now automatic unless waived in writing by mandated party; under old rule, the mandated party had to request a trial on the merits within 10 days of receiving mandate of funds order.
2. Under the new rule, the Supreme Court will always appoint a special judge, from a county other than the one in which the order was made, and no change of venue will be allowed either as to the county or the special judge. Under the old rule, either the judge who issued the order or a special judge appointed by the Supreme Court could preside over the trial, and the mandated party had the right to request a change of judge.
3. The two-day period allowed to mandated parties to waive the automatic review of Supreme Court remains the same in both the old and new rule. Unless the mandated party waives his right, the decree of the trial judge (special judge) will be reviewed by the Supreme Court. The decision of the Supreme Court is not appealable under either the old or new rule.

Summary

Basically, the court has removed the part of the discretion of the parties in an attempt to streamline the procedure. They have mandated that there will be a trial on the merits, unless waived by the mandated party, and that the Supreme Court shall always appoint a special judge. Neither the special judge nor the county may be changed under the new rule.

NOTE: TRIAL RULE 60.5 was printed in its entirety in "The County Bulletin"
Vol. 290, page 15.

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ELECTRONIC FUNDS TRANSFER OF STATE DISTRIBUTIONS

The following procedures are to be followed if and when your county elects to receive funds from the State of Indiana by means of electronic transfer of funds, authorized by SECTION 1, Subsection (c) of P.L. 13-1984 [IC 4-8.1-2-7(c)] (See Note 1):

1. Determine which distributions from the Auditor of State you wish to have electronically transferred.
2. Write the Treasurer of State for Form No. 368 (Authorization Agreement for Automatic Deposit). An authorization form is needed for each distribution requested.
3. Request the County Fiscal Body to adopt an ordinance or a resolution authorizing the electronic transfer of funds. A detailed list of distributions to be electronically transferred should be included in the resolution.
4. Request the Board of County Commissioners to approve such ordinance or resolution and include such approval in their minutes.
5. Select a designated depository to handle such transactions. (Set up procedures with the depository for immediate notification of receipt of such electronic transfers.) (See Note 2)
6. Complete Form No. 368 and return copy to the Treasurer of State.

When the designated depository notifies you of receipt of such transfers, continue to use the same receipt process used for any other type of county receipt of this nature.

NOTE 1: The election to receive State Distributions by electronic funds transfer is not mandatory. It is totally the decision of the local unit.

NOTE 2: The designated depository will notify you of the dollar amount and a two letter code it has received. The following distributions and corresponding codes will be used:

<u>Distribution</u>	<u>Code</u>
Motor Vehicle Highway	MV
Public Libraries	PL
Local Roads & Streets	RS
ABC Excise Tax	A1
ABC Gallonage	A2
Cigarette Tax - General Fund	CG
Cigarette Tax - CCIF	CC
Accelerated MVH I	M1
Accelerated MVH II	M2

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ELECTRONIC FUNDS TRANSFER FOR TRANSACTION OF COUNTY BUSINESS

IC 5-13-5-5 states: "(a) The fiscal body of any political subdivision (County Council) may by ordinance or resolution authorize the proper legal officers of the political subdivision to transact the political subdivision's business with a financial institution through the use of electronic funds transfer.

- (b) The ordinance or resolution must:
- (1) specify the types of transactions that may be conducted by electronic funds transfer; and
 - (2) require the proper officers to maintain adequate documentation of the transactions so that they may be audited as provided by law."

We would suggest the minimum documentation from the bank to record the transaction could be in the form of a letter, deposit slip, fax etc... and must contain at a minimum:

1. the date of the transaction
2. a description to identify the type of transaction, and
3. the amount of the transaction

NOTE: ALL OTHER ACCOUNTING PROCEDURES AND BANK RECONCILIATION PROCEDURES ARE STILL REQUIRED!

LICENSE BRANCH AUDITS - DISPOSITION OF LICENSE EXCISE TAXES

The State Board of Accounts annually examines the local license branches. Based upon our findings in these audits, there could be a refund due the county or a refund due the license branch.

If the county is due a refund, please have the treasurer receipt the refund to license excise tax collections. Distribute this additional excise tax at the next semiannual tax settlement to the respective taxing units in the same proportion as the units shared in excise tax distributions in the June and December settlements.

If the branch is due a refund, handle such refund in the same manner as a refund of property taxes. The State Board of Accounts will furnish the branch manager with a letter which should be attached to Form No. 17BR (Indiana Certificate for Refund of Excise Tax). Apply the refund to the respective taxing units in the same proportion as the units shared in property tax distributions in the June and December, 1995 settlements. Take credit for the refund in the December settlement in exactly the same manner as for refunds of property tax.

COUNTIES WITH TAX ADJUSTMENT BOARD

The county board of tax adjustment is composed of seven members to be selected in the manner set forth in IC 6-1.1-29-1. While it is not a statutory duty of the County Auditor to do so, it would be proper to remind those persons whose duty it is to appoint members of this board that a complete selection must be made before April 15 as required.

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COUNTIES WITH TAX ADJUSTMENT BOARD (CONTINUED)

1 member of the county council shall be chosen by said council;

1 member to be designated by the Mayor of the largest city in the county or may be the Mayor; or in case of no incorporated city, a member of the fiscal body of the largest incorporated town, to be selected by the fiscal body;

1 member of the governing body of the school corporation, located entirely or partially within the county, which has the greatest taxable valuation of any school corporation of the county, to be appointed by the governing body;

4 members appointed by the board of county commissioners. These members must be residents and freeholders of the county.

The entirety of IC 6-1.1-29 should be reviewed so that the Auditor may familiarize himself/herself with the required duties.

COUNTIES ELECTING NOT TO HAVE A TAX ADJUSTMENT BOARD

IC 6-1.1-29-9 states: "(a) A county council may adopt an ordinance to abolish the county board of tax adjustment. This ordinance must be adopted by July 1 and may not be rescinded in the year it is adopted. Notwithstanding IC 6-1.1-17, IC 6-1.1-18, IC 6-1.1-19, IC 12-19-3, IC 12-19-7, IC 21-2-14, IC 36-8-6, IC 36-8-7, IC 36-8-7.5, IC 36-8-11, IC 36-9-3, IC 36-9-4, and IC 36-9-13, if such an ordinance is adopted, this section governs the treatment of tax rates, tax levies, and budgets that would otherwise be reviewed by a county board of tax adjustment under IC 6-1.1-17.

(b) The time requirements set forth in IC 6-1.1-17 govern all filings and notices.

(c) A tax rate, tax levy, or budget that otherwise would be reviewed by the county board of tax adjustment is considered and must be treated for all purposes as if the county board of tax adjustment approved the tax rate, tax levy, or budget. This includes the notice of tax rates that is required under IC 6-1.1-17-12."

BOARD OF REVIEW

The board of county commissioners should name the two members of the Board of Review to serve with the County Assessor, County Auditor, and County Treasurer. (The two members appointed must represent different political parties.)

DEPUTY AUDITOR PERFORMING DUTIES OF AUDITOR ON BOARD OF REVIEW - In the case of Wells v. State ex rel. 175 Ind. 380 it was said that "A deputy auditor, under the statute, is more than a clerk or an employee; he is vested with power, by express statute, to perform all duties of the auditor

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BOARD OF REVIEW (CONTINUED)

and public policy requires that this should be so." In the absence of the county auditor, the deputy would have authority to serve in his stead on the board of review thereby permitting such board to function uninterrupted.

The statute makes the County Assessor President of the Board, and the Auditor is Secretary of said Board. IC 6-1.1-28 covers the powers and duties of the board and should be read by all members.

The auditor, as secretary, undoubtedly holds the most exacting position on the board. He is required to keep full minutes and maintain a complete record. Copies of notices served by the assessor or sheriff are required to be filed with the assessor for at least two years. No omitted property may be added or assessment increased without proper service of notice to the owner of the property. The courts have held that the taxpayer may waive service of notice by voluntarily appearing before the board subsequent to call or notice by mail. In such cases the auditor should record his appearance and waiver of notice in the board of review record; otherwise any increase or addition of assessment may be found illegal.

The valuation of the taxable property of your county, or some taxing unit thereof, might depend on the accuracy of the records of meetings. In some counties it is noted that the auditor and treasurer spend very little time with the board of review and this should not be the case.

IC 6-1.1-28-6 requires the auditor to give notice of the time, place, and purpose of each annual session of the board and sets the requirements for legal notice.

IC 6-1.1-28-8 states: "(a) The county board of review shall remain in session until the board's duties are complete. (b) All expenses and per diem compensation resulting from a session of a county board of review that is called by the state board of tax commissioners under subsection (c) shall be paid by the county auditor, who shall, without an appropriation being required, draw warrants on county funds not otherwise appropriated. (c) The state board of tax commissioners may also call a session of the county board of review after completion of a general reassessment of real property. The state board shall fix the time for and duration of the session."

The compensation of the freehold members of the Board of Review shall be fixed by the county council and should be made a part of the salary ordinance.

COUNTY AUDITOR'S SCHOOL

A training seminar for all county auditors will be held May 17, 18 and 19 in South Bend. Details of the meeting will be mailed to you at a later date.

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QUALIFICATION OF NEWSPAPERS (IC 5-3-1-4)

A newspaper must be either a daily or weekly, semi-weekly, or tri-weekly newspaper which for at least three years has been a newspaper of general circulation, and entered, authorized and accepted by the post office department of the United States Postal Service, as mailable matter of the second class as defined by 39 U.S.C. 3622 and which has at least fifty percent (50%) paid subscriptions.

APPLICATION TO PAY

Payment of any money to the county, other than taxes, comes into the county treasury in the following manner: Mr. A. comes to the Auditor's office and states his intention to pay a certain amount for a certain purpose. The Auditor writes the "Quietus" and "Application to Pay" and gives the "Application to Pay" to Mr. A., who takes the same and his check or money to the Treasurer's office. [Some Auditor's have found it advantageous to walk Mr. A. to the Treasurer's office to be sure the transaction is completed within the same day and all parties have their correct copy.] The Treasurer writes his "Receipt" to Mr. A. and keeps the application to pay and Mr. A. returns to the Auditor's office and surrenders the Treasurer's Receipt for the Auditor's "Quietus."

The Auditor and Treasurer must be in agreement with respect to "Application to Pay" and "Receipts." The application to pay must be written on the same day, immediately upon receipt of the money and turned over to the Treasurer at once. If the Auditor dates his "Application to Pay" on a given day and it is not presented to the Treasurer on the same date it is impossible for the Treasurer to balance with the Auditor that day. Should this occur on the last day of the month, or on the last day of the year, the Treasurer would be charged with receipts for that month or year which he did not receive.

The statute must be followed in this matter. Bear in mind that no transaction is complete until all the required steps are taken and properly recorded. At the close of each month the balance sheets of the Auditor and Treasurer should be compared in detail in order to avoid any irregularities arising from an improper or omitted posting.

IMPROVEMENTS ON LEASED GROUND - ASSESSMENT - TAX SALE

The State Board of Tax Commissioners issued directive 78-103 to County and Township Assessors directing them to list improvements on leased ground as real property in compliance with IC 6-1.1-1-15.

Compliance with the directive requires listing of improvements on leased ground in the name of the owner of the improvement separate from the listing of the land in the name of the landowner. It follows that in instances where tax is paid on the land and the tax on the improvement becomes delinquent, only the improvement would be offered at tax sale.

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PUBLICATION OF CLAIMS & ALLOWANCES

In general, all claims to come before the board of commissioners and all allowances made by the judges of the courts (except statutory salaries, per diem of jurors and salaries of attaches of the courts), are required to be published before payment, ONE TIME in two (2) newspapers published in the county, representing the two (2) political parties casting the highest number of votes at the last preceding election. If only one paper is published in the county, publication in that newspaper is sufficient. It is required that publication of all claims, except claims for statutory salaries to be presented to the board of commissioners must be published at least three (3) days prior to the meeting date at which the claims are to be considered. It is also required that publication of court allowances, except per diem of jurors and salaries of attaches of the court, must be published at least three (3) days before the issuance of warrants in payment of such allowances. Statutory salaries have been defined as salaries fixed in a definite amount by the legislature.

It is required that the notice after allowance and payment be published ONE TIME in two (2) newspapers published in the county, representing the two (2) political parties casting the highest number of votes at the last preceding election for the office of Secretary of State. It is required that the publication be made within sixty (60) days after the allowances are made and must state their amount, to whom they are made, and for what purpose they are made.

Poor relief claims presented by the township trustees for payment by the county auditor are NOT to be published either before or after payment.

The following is a list of types of claims and allowances requiring notice by publication. Following each is an indication as to publication before or after payment.

	Commissioners & Court Claims to be Published 3 days Before Allowance	Court Allowance Published 60 days After Allowance
Salaries of elected officials	Yes	
Salaries of deputy officials	Yes	
Operating expenses, equipment, etc. (all offices)	Yes	Yes
Deputy township assessors	Yes	
Salary of judge - part paid by county	No	No
Per diem of jurors	No	No
Court reporters and bailiffs	No	No
Per diem of special judges	Yes	
All claims of court house, jail, infirmary, orphan homes	Yes	
Per diem of board of review	Yes	
Elections - all claims and allowances	Yes	
County highway - all claims and allowances	Yes	
Salary of township trustee	Yes	

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OLD OUTSTANDING WARRANTS (IC 5-11-10.5)

All warrants outstanding and unpaid for a period of two or more years, as of the last day of December of each year, shall be declared cancelled. This law further provides that the treasurer, not later than March 1, shall prepare a list in triplicate of all such warrants, showing the date of issue of each warrant, the fund upon which it was drawn, the name of the payee, the amount of the warrant, and the total amount of the warrants for each fund. The original copy of such list shall be filed with the county board of finance, the duplicate with the county auditor and the triplicate copy retained by the treasurer. Upon receipt of such list, the county auditor shall issue an application to pay, receipt and quietus for such warrants, in the same manner as for any other receipt, and the warrants shall be removed by the treasurer from the outstanding list.

If a warrant or check is presented for payment that has been cancelled, the holder shall file a claim with the county auditor. If the auditor finds the claim in order he may issue another warrant. However, warrants outstanding for more than seven (7) years are void and no recovery is possible.

PRESCRIBED FORMS - WHERE AVAILABLE

Forms of records and reports prescribed by the State Board of Accounts for use in the various county offices and departments are to be purchased under the county's contract for printed material. Included in the forms the county must purchase are those relating to bids for supplies, equipment (Form 95 - 1987) and public works (Form 96 - 1987), and General Form No. 362 - Report of Collections for use of offices and departments in making monthly reports of collections.

Forms pertaining to depositories are furnished through the office of Treasurer of State, 242 State House.

The State Board of Accounts does not furnish forms for general use. Our supply of forms consists of very limited stock of samples.

**STANDARD FORMS OF AGREEMENT BETWEEN OWNER AND ARCHITECT AND
OWNER AND ENGINEER**

1. STANDARD FORM OF AGREEMENT BETWEEN OWNER AND ARCHITECT
- Form #97 (1965)

This form should be used for all public construction work in Indiana for which a licensed architect is to be retained.

2. STANDARD FORM OF AGREEMENT BETWEEN OWNER AND ENGINEER
- FORM #97A (1965)

This form should be used for all public construction work in Indiana for which a registered engineer is to be retained.

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**STANDARD FORMS OF AGREEMENT BETWEEN OWNER AND ARCHITECT AND
OWNER AND ENGINEER (CONTINUED)**

The foregoing forms were prescribed by this Department and have been approved for use by The Attorney General of Indiana, State Construction Projects Study Committee, The Indiana Society of Architects and The Indiana Society of Professional Engineers and Consulting Engineers of Indiana.

Most of the questionable items coming to the attention of this Department in connection with contracts for architectural and engineering service have come about because the foregoing forms have not been used.

Before entering into contracts for these professional services governmental units should require the use of the prescribed forms.

AMOUNTS REQUIRED TO KEEP PROPERTY FROM BEING SOLD AT TAX SALE

The following dates and amounts should be remembered when notifying delinquent taxpayers of amounts required to keep their properties from being offered for sale by the county:

	July 1 to Date of Judgment	Date of Judgment to Date of Sale	Amount subject to Sale
Delinquent Tax and Penalties:			
Delinquent Prior to Immediately Preceding Year	\$ _____	_____	_____
Due in Immediately Preceding Year	_____	_____	_____
Current Year's First Installment	_____	_____	_____
Special Assessments:			
Delinquent	_____	_____	_____
Current Year's First Installment	_____	_____	_____
Current Year's Second Installment (Taxes & Special Allowances)	_____	² XXXXXXX ¹	² _____
Postage and Publication Costs and Any Other Actual Costs Incurred by the County	_____	_____	_____
Actual Costs Incurred by the County From a Previous Tax Sale and Not Yet Recovered by the County	_____	_____	_____
TOTAL	=====	=====	=====

¹ Note: Judgment language must state "... against these tracts for taxes, and real property, special assessments, penalties, and costs due and unpaid ..." (November installment is not due until November 10th of current year)

² Note: For notice by county auditor and on actual date of sale language is "... the taxes and specials assessments on each tract or item of real property that are due and payable in the year of sale, whether or not they are delinquent." (November installment is payable in the year of the sale)

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AMOUNTS AUTHORIZED TO BE RECEIVED BY SHERIFFS FOR BOARD OF PRISONERS

By authority of IC 36-8-10-7, I, Donald L. Euratte, C.P.A., State Examiner of the State Board of Accounts, do hereby fix the exact amount per meal which the sheriff of each county in the State of Indiana, having a population of less than 250,000 according to the last preceding United States census, shall be entitled to receive for feeding prisoners legally in his charge, including Federal prisoners, for a period of one year, beginning April 15, 1995. Amounts received by the sheriff from the Federal government for board and care of Federal prisoners shall be paid into the County General Fund.

In determining and fixing the amount per meal, the use of wholesome food in quantities and varieties necessary for the preservation of the health of the prisoners is contemplated. All expenses related to preparing and serving meals, except for the costs of food, shall be borne by the county.

The amounts fixed are for meals actually served such prisoners during each respective month. Not more than three meals at county expenses are to be served to any one prisoner in any one day.

The term "month" shall mean a period of time beginning April 15, 1995, and thereafter ending on the fourteenth (14th) day of each succeeding month. Claims for meals for the month beginning December 15 will be paid from the appropriation for the succeeding year.

For number of meals served during a period of one month, per meal:

In counties having a population of less than 20,000	\$1.68
In counties having a population of 20,001 to 40,000	1.63
In counties having a population of 40,001 to 41,499	1.57
In counties having a population of 41,500 to 65,500	1.39
In counties having a population of 65,501 to 100,000	1.18
In counties having a population of 100,001 to 200,000	1.05
In counties having a population of 200,001 or over99

IC 36-8-10-7 states that the state examiner shall increase the amount per meal by a percentage that does not exceed the percentage of increase in the United States Department of Labor Consumer Price Index during the year preceding the year in which an increase is established. The percent of increase in the Consumer Price Index from 1993 to 1994 was 2.4%. The increases shown in the above schedule are the maximum amounts allowed by IC 36-8-10-7.

The following counties will not be allowed the amounts authorized above:

Allen Lake Marion Vanderburgh

Donald L. Euratte, C.P.A.
State Examiner

Dated this 15th day of April, 1995

NAP/BAH:njp